

Filed for intro on 01/19/2000

HOUSE BILL 2127

By Ridgeway

AN ACT to amend Tennessee Code Annotated, Section 5-2-115 and Section 67-5-806, relative to assessment of property located within the boundaries of adjoining counties.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 5-2-115(d), is amended by deleting the subsection in its entirety, and by substituting instead the following language:

(d) (1) Except as provided in subdivision (2), when property has been assessed for property taxation in one (1) county for five (5) years or more, the state board shall not have the authority to rule that such property shall be located in a different county.

(2) The state board shall have the authority to rule that property be located in a different county, notwithstanding the fact that the property has been assessed for property taxation in a different county for five (5) years or more, only in the following circumstances:

(A) The general assembly has enacted legislation prior to the effective date of this act to change the county lines and a copy of such public act, certified by the secretary of state, is filed with the state board; and

(B) A resolution adopted by a two-thirds (2/3) vote of the county legislative body of each county affected by the boundary line change is filed with the state board indicating the approval of such county legislative body that the property be included in the county which had not been assessing taxation for such period of time.

(3) Upon receiving such information, the state board shall change its records to indicate the location of the county boundary line in accordance with the public act passed by the general assembly and filed with the state board in accordance with subdivision (2). The state board shall also notify the state division of property assessment of such change in order that such division shall have accurate information to revise the property maps for such counties.

SECTION 2. Tennessee Code Annotated, Section 67-5-806(b), is amended by designating the present subsection as subdivision (1), and by adding the following language to be designated as subdivision (2):

(2) The state division of property assessment shall revise such property maps to indicate the proper boundary between adjoining counties upon receipt of a notice from the state board of equalization as provided in §5-2-115(d)(3).

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it and shall apply to the tax year next following the adjustment of the records of the state board.